



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TONY MUNICIPAL WATER UTILITY

Principal Office: N5335 CEDAR ST.
TONY, WI 54563

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I VELDA MOHR of
(Person responsible for accounts)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

UTILITY CLERK

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TONY MUNICIPAL WATER UTILITY

Utility Address: N5335 CEDAR ST.
TONY, WI 54563

When was utility organized? 1/1/1996

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: VELDA MOHR

Title: UTILITY CLERK

Office Address:

N5335 CEDAR STREET
TONY, WI 54563

Telephone: (715) 532 - 6100

Fax Number: (715) 532 - 6103

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: LYNN LUTZ

Title: PARTNER

Office Address: LUTZ & BOHL, CPAS

1181 N FOURTH AVE
P.O. BOX 525
PARK FALLS, WI 54552

Telephone: (715) 762 - 4909

Fax Number: (715) 762 - 3359

E-mail Address: lynnluetz@win.bright.net

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 3/29/2000**Period covered by most recent audit:** 1999

Names and titles of utility management including manager or superintendent:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

TONY HAUSER, VILLAGE PRESIDENT

BARB MEULI, VILLAGE TREASURER

DEWEY MEULI, TRUSTEE

VELDA MOHR, VILLAGE CLERK

CARROLL SPORTS, TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	44,848	38,551	1
Operating Expenses:			
Operation and Maintenance Expense (401)	13,252	11,571	2
Depreciation Expense (403)	18,988	16,932	3
Amortization Expense (404)	0	0	4
Taxes (408)	570	379	5
Total Operating Expenses	32,810	28,882	
Net Operating Income	12,038	9,669	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	12,038	9,669	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,577	715	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	4,577	715	
Total Income	16,615	10,384	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	16,615	10,384	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	17,347	16,267	13
Amortization of Debt Discount and Expense (428)	122	160	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	17,469	16,427	
Net Income	(854)	(6,043)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(4,149)	1,894	19
Balance Transferred from Income (433)	(854)	(6,043)	20
Miscellaneous Credits to Surplus (434)	4,156	0	21
Miscellaneous Debits to Surplus--Debit (435)	5,657	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(6,504)	(4,149)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
BANK AND SPECIAL ASSESS. INTEREST RECEIVED	4,577	4
Total (Acct. 419):	4,577	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
SEE FOOTNOTE	4,156	8
Total (Acct. 434):	4,156	
Miscellaneous Debits to Surplus (435):		
SEE FOOTNOTE	5,657	9
Total (Acct. 435)--Debit:	5,657	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	44,848	0	0	0	44,848	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	44,848	0	0	0	44,848	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,065,902	997,987	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	41,020	22,032	2
Net Utility Plant	1,024,882	975,955	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	47,313	49,536	6
Special Funds (125)	38,372	33,541	7
Total Other Property and Investments	85,685	83,077	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,652	1,146	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	4,466	2,897	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	5,773	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	8,118	9,816	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	5,967	6,089	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	5,967	6,089	
Total Assets and Other Debits	1,124,652	1,074,937	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(6,504)	(4,149)	23
Total Proprietary Capital	(6,504)	(4,149)	
LONG-TERM DEBT			
Bonds (221)	343,230	347,720	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	343,230	347,720	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	38	32	28
Payables to Municipality (233)	8,629	1,890	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	7,118	7,307	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	15,785	9,229	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	772,141	722,137	38
Total Liabilities and Other Credits	1,124,652	1,074,937	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,065,902	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,065,902	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	41,020	0	0	0	9
Total Accumulated Provision	41,020	0	0	0	
Net Utility Plant	1,024,882	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	22,032				22,032	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	18,988				18,988	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	18,988	0	0	0	18,988	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	41,020	0	0	0	41,020	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.84%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
8/28/96 Special Assessment "B" Bonds	57	181	2,809	1
10/31/97 Mortgage Revenue Bonds	10	181	471	2
8/28/96 Mortgage Revenue Bonds	55	181	2,687	3
Total			5,967	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>0</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mortgage Revenue Bonds-B	08/28/1996	08/01/2036	5.13%	149,200	1
Special Assessment "B" Bonds	08/28/1996	08/01/2036	5.13%	81,030	2
Mortgage Revenue Bonds	10/31/1997	08/01/2037	4.88%	113,000	3
Total Bonds (Account 221):				343,230	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	570	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	570	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	451	7
PSC Remainder Assessment	119	8
Other (explain):		
NONE		9
Total payments and other debits	570	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Special Assessment "B" Bonds	1,777	4,183	4,265	1,695	1
Mortgage Revenue Bonds-B	3,214	7,651	7,713	3,152	2
Mortgage Revenue Bonds	2,316	5,513	5,558	2,271	3
Subtotal	7,307	17,347	17,536	7,118	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	7,307	17,347	17,536	7,118	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	722,137	0	0	0	0	722,137	1
Add credits during year:							
For Services						0	2
For Mains	56,200					56,200	3
Other (specify):							
HYDRANT	1,760					1,760	4
Deduct charges (specify):							
AMORTIZATION OF GRANT	7,956					7,956	5
Balance End of Year	772,141	0	0	0	0	772,141	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	379,236					379,236	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPEC ASSESS RECEIVABLE	47,313	2
Total (Acct. 124):	47,313	
Special Funds (125):		
SPEC ASSESS, BOND & DEPREC ACCOUNTS	38,372	3
Total (Acct. 125):	38,372	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,466	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	4,466	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
CASH ADVANCES	8,629	16
Total (Acct. 233):	8,629	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,031,944	0	0	0	1,031,944	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	31,526	0	0	0	31,526	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	747,139	0	0	0	747,139	6
Other (specify):						
NONE					0	7
Average Net Rate Base	253,279	0	0	0	253,279	
Net Operating Income	12,038	0	0	0	12,038	8
Net Operating Income as a percent of Average Net Rate Base	4.75%	N/A	N/A	N/A	4.75%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(5,326)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	(5,326)	
Net Income		
Net Income	(854)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

MISC CR TO SURPLUS - INTEREST ON SPEC ASSESSMENTS BOOKED AFTER REPORT WAS
FILED

MISC DR TO SURPLUS - 1997 BOND ATTORNEY INVOICE NOT PREVIOUSLY RECORDED
1997 AUDIT INVOICE NOT PREVIOUSLY RECORDED

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 31, 2000

Ms. Velda Mohr, Utility Clerk
Tony Municipal Water Utility
N5335 Cedar Street
Tony, WI 54563-9639

1999 Analytical Review DWCCA-5935-PJL

Dear Ms. Mohr:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that the Total kWh used for pumping for the year reported on the Source of Supply, Pumping and Purchased Water Statistics schedule is 1,967. However, \$1,784 is reported in the Operation and Maintenance Expense schedule for power for pumping expense. At an average cost of \$.06 per kWh, 1,967 appears low. Please review your records and indicate if this number is correct.

2. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide explanations of the changes in Accounts 650 and 682 when compared to the 1998 report and follow this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\5935.doc

cc: Mr. Tony Hauser, Village President

THE FOLLOWING RESPONSE RECEIVED BY E-MAIL ON 9/22/00.

FINANCIAL SECTION FOOTNOTES

Dear Peter,

Re: letter of 8/31/00 for review of 1999 report

Item #1 Must be addressed by utility personnel

Item #2 Account 650 Repairs - Recirculation pump repair

Account 682 Outside Services -

2200 audit

150 phone

846 water testing service

589 tower work

417 chlorination of well

423 misc

Hopefully this will answer your questions. I have alerted the Utility to recheck their KWH usage figures on item 1. You should be hearing directly from them on that.

Thanks,
Lynn Lutz

RESPONSE FROM UTILITY RE # 1 WITH COPIES OF ELECTRIC BILLS RECEIVED ON
10/13/00.

#1, kwh should be 17,970.
Review closed.
PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	35,872	1
Total Sales of Water	35,872	
Other Operating Revenues		
Forfeited Discounts (470)	20	2
Other Water Revenues (474)	1,000	3
Amortization of Construction Grants (475)	7,956	4
Total Other Operating Revenues	8,976	
Total Operating Revenues	44,848	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	8,307	5
General Operating Expenses (680-690)	4,945	6
Total Operation and Maintenance Expenses	13,252	
Other Operating Expenses		
Depreciation Expense (403)	18,988	7
Amortization Expense (404)		8
Taxes (408)	570	9
Total Other Operating Expenses	19,558	
Total Operating Expenses	32,810	
NET OPERATING INCOME	12,038	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	3	763	3,753	2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	763	3,753	
Metered Sales to General Customers (461)				
Residential	37	1,355	6,666	4
Commercial	10	365	1,796	5
Industrial				6
Total Metered Sales to General Customers (461)	47	1,720	8,462	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		19,713	8
Other Sales to Public Authorities (464)	6	804	3,944	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	57	3,287	35,872	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	19,713	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	19,713	
Forfeited Discounts (470):		
Customer late payment charges	20	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	20	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
QUARTERLY SERVICE CHARGES	1,000	8
Total Other Water Revenues (474)	1,000	
Amortization of Construction Grants (475):		
1999 AMORTIZATION OF GRANT	7,956	9
Total Amortization of Construction Grants (475)	7,956	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,653	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,784	3
Chemicals (630)	97	4
Supplies and Expenses (640)	50	5
Repairs of Water Plant (650)	723	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	8,307	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)		8
Office Supplies and Expenses (681)	120	9
Outside Services Employed (682)	4,625	10
Insurance Expense (684)	200	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	4,945	
Total Operation and Maintenance Expenses	13,252	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		451	3
PSC Remainder Assessment		119	4
Other (specify): NONE			5
Total tax expense		570	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rusk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.223437				3
County tax rate	mills		6.996082				4
Local tax rate	mills		7.281330				5
School tax rate	mills		17.686998				6
Voc. school tax rate	mills		1.610745				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.798592				10
Less: state credit	mills		0.582291				11
Net tax rate	mills		33.216301				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.281330				14
Combined School Tax Rate	mills		19.297743				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.579073				17
Total Tax Rate	mills		33.798592				18
Ratio of Local and School Tax to Total	dec.		0.786396				19
Total tax net of state credit	mills		33.216301				20
Net Local and School Tax Rate	mills		26.121162				21
Utility Plant, Jan. 1	\$	997,987	997,987				22
Materials & Supplies	\$	0					23
Subtotal	\$	997,987	997,987				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	997,987	997,987				26
Assessment Ratio	dec.		0.833300				27
Assessed Value	\$	831,623	831,623				28
Net Local & School Rate	mills		26.121162				29
Tax Equiv. Computed for Current Year	\$	21,723	21,723				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,203		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	30,085		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	31,288	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	23,712		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	44,526		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	5,260		20
Total Pumping Plant	73,498	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,675		23
Total Water Treatment Plant	1,675	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	9,627		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,203	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)		(30,085)	0	7
Wells and Springs (314)		30,085	30,085	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	31,288	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			23,712	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			44,526	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			5,260	20
Total Pumping Plant	0	0	73,498	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,675	23
Total Water Treatment Plant	0	0	1,675	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			9,627	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	237,712		26
Transmission and Distribution Mains (343)	493,791	66,155	27
Fire Mains (344)	0		28
Services (345)	65,055		29
Meters (346)	16,361		30
Hydrants (348)	47,852	1,760	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	870,398	67,915	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	21,128		38
Other Tangible Property (390)	0		39
Total General Plant	21,128	0	
Total utility plant in service directly assignable	997,987	67,915	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	997,987	67,915	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			237,712 26
Transmission and Distribution Mains (343)			559,946 27
Fire Mains (344)			0 28
Services (345)			65,055 29
Meters (346)			16,361 30
Hydrants (348)			49,612 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	938,313
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			21,128 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	21,128
Total utility plant in service directly assignable	0	0	1,065,902
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,065,902

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			238	238	1
February			229	229	2
March			241	241	3
April			332	332	4
May			287	287	5
June			251	251	6
July			369	369	7
August			294	294	8
September			482	482	9
October			450	450	10
November			401	401	11
December			389	389	12
Total for year	0	0	3,963	3,963	
Less: Measured or estimated water used in main flushing and water treatment during year				0	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				3,963	16
Less: Water sold				3,287	17
Losses and unaccounted for				676	18
Percent unaccounted for to the nearest whole percent (%)				17%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				86	21
Date of maximum: 4/20/1999					22
Cause of maximum:					23
OVERFLOW OF WATER TOWER DUE TO PUMP NOT SHUTTING OFF					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 1/1/1999					25
Total KWH used for pumping for the year				17,970	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
RUSK COUNTY AIRPORT	Well No. 1	68	12	288	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO. 1			1
Location	RUSK COUNTY AIRPORT			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	J-LINE			5
Year Installed	1997			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	200			8
Pump Motor or Standby Engine Mfr	U.S.			10
Year Installed	1997			11
Type	ELECTRIC			12
Horsepower	15			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TONY WATER TANK		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1997		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	113		10
Total capacity in gallons	50		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.3000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	N		23
			24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	284	0	0	0	284
P	D	6.000	8,851	550	0	0	9,401
M	D	8.000	390	0	0	0	390
P	D	8.000	621	0	0	0	621
Total Within Municipality			10,146	550	0	0	10,696
M	T	6.000	6,845	0	0	0	6,845
P	D	6.000	20	0	0	0	20
P	T	8.000	9,715	2,450	0	0	12,165
Total Outside of Municipality			16,580	2,450	0	0	19,030
Total Utility			26,726	3,000	0	0	29,726

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	54	0	0	0	54	19	1
M	4.000	1	0	0	0	1		2
Total Utility		55	0	0	0	55	19	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	54	0	0	0	54	22	1
1.250	1	0	0	0	1	0	2
3.000	1	0	0	0	1	0	3
Total:	56	0	0	0	56	22	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	40	10	0	4	0	0	54	1
1.250	0	0	0	1	0	0	1	2
3.000	0	0	0	1	0	0	1	3
Total:	40	10	0	6	0	0	56	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	3	1			4	1
Within Municipality	19				19	2
Total Fire Hydrants	22	1	0	0	23	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	22
Number of distribution system valves end of year:	30
Number of distribution valves operated during year:	30

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

The Municipality has authorized the utility to pay no tax equivalent to attempt to keep the water rates as low as possible

Water Utility Plant in Service (Page W-08)

INCREASE IN MAINS DUE TO LOOPING WATER MAIN, FINANCED FROM WORKING CAPITAL

Airport extension paid for by county, booked to CIA

Pumping and Purchased Water Statistics (Page W-10)

Per copies of bills received from Velda Mohr on 10/13/00, kwh changed from 1,967 to 17,970.

PJL

Sources of Water Supply - Statistics (Page W-10)

APRIL 20, 1999 FAILURE OF PUMP TO SHUT DOWN, OVERFLOW WATER TOWER

Water Mains (Page W-15)

The addition of water main loop financed through cash flow

Airport extension financed by county, booked to CIA
